

F-32(UT-5)FORM **F-65(UT-5) DC**

SURVEY OF LOCAL GOVERNMENT FINANCES

SPECIAL DISTRICTS

Fiscal Year Ended 12/31/10

Name Emery Water Conservancy District

Address 1 50 East 100 South

Address 2

City, State, Zip CASTLE DALE UT 84513

IMPORTANT

Please provide data for your fiscal year that ends between July 1 and June 30.

Mark (X) in the box which applies to you.

☒

December 31

☐

June 30

☐

Other

Include this form with audit report/
financial statement submitted to:

UTAH STATE AUDITOR
UTAH STATE CAPITOL COMPLEX
EAST OFFICE BUILDING, SUITE E310
PO BOX 142310
SALT LAKE CITY, UT 84114-2310

(Please correct any error in name, address, and ZIP Code)

**CENSUS
USE ONLY**

BEG

REV

EXP

END

REP

DIFF

V98

BASIC INSTRUCTIONS AND SUGGESTIONS**Before filling out this form,** please read carefully each part and all related definitions and instructions.

1. This form is for agencies with total annual revenue OR expenditures exceeding \$100,000. If your agency does not meet this criterion, please contact the State Auditor's office to obtain the correct form.

Note especially –

2. Please report amounts, net of interfund transactions, covering all funds and accounts of your agency except for any employee-retirement fund(s) administered by your agency. Include bond redemption and interest funds, and construction or development funds, as well as current funds.

3. As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.

If you have questions about the form, call or write –

Ryan Roberts
Office of the State Auditor
Utah State Capitol Complex
East Office Building, Suite E310
PO Box 142310
Salt Lake City, UT 84114-2310
(801) 671-5808 or 1-800-622-1243
ryanroberts@utah.gov

Part I REVENUE

Amount – Omit cents

A. Current charges – Receipts from sales, rental, tolls, fees, or other charges for commodities and services including utility sales to State and local governments. Report in item F and G grants and other amounts received from the State or from other local governments.

1. Specify *✓*

2.

3.

4.

5. Total (Sum of items A1-A4)

ZAA

B. Property taxes – Total amount received from any taxes levied by your agency on property, assessed by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest.

T01

\$ 706,054

C. Fee-in-lieu of taxes – Report the fee-in-lieu of ad valorem property taxes that is levied on motor vehicles, watercraft, recreational vehicles and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

T01

\$

D. All other taxes – Specify *✓*

T99

\$

E. Special assessments – Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.) based on area, front footage, or other measures of assumed benefit. Report in item A assessments for maintenance and current services, and in item B, taxes based on assessed valuation.

U01

\$ 554,282

Part I REVENUE –Continued		Amount Omit cents
F. Revenue from State Government – Amounts received as grants (including any Federal aid distributed by the State), shares of State taxes, or as reimbursements for services performed for the State. Report DIRECT Federal aid in item H. Exclude loans. Specify major items.	1. Community Impact Board	
	2. Other – Specify <u> </u>	
	3.	
	4.	
	Total (Sum of items F1–F4)	
G. Revenue from other local government – Amounts received from the city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump-sum appropriations. Report in item B property taxes collected for you by other local governments. Specify major items.	1. Other – Specify <u> </u>	
	2.	
	3.	
	4.	
	Total (Sum of items G1–G4)	
H. Revenue from Federal Governments – Any amounts received directly from the Federal Government (exclude loans). Specify major items.	1. Other – Specify <u> </u> ARMY CORP OF ENGINEERS	1,791,440
	2.	
	3.	
	4.	
	Total (Sum of items H1–H4)	
I. Receipts from sale of property – Amounts from sale of realty, other than the tax sales (which should be included in item B).		U11 \$
J. Interest earnings – Interest received on all deposits and investment holdings of your agency, excluding only earnings of any employee pension fund. Including interest earned on construction funds.		U20 \$ 4,875
K. Miscellaneous other revenue – Revenue not covered by items A through J above. Do not include: (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or accounts of your agency, or (4) employee contributions to, and interest earnings of, any employee pension fund. Specify major items.	1. Fines and forfeits	U30
	2. Rents	U40
	3. Royalties	U41
	4. Private donations	U50
	5. Miscellaneous other revenue	U99 \$ 2,259
Total (Sum of items K1–K5)		\$ 2,259
TOTAL REVENUE (Sum of items A–K)		\$ 3,058,910
<p align="center">PLEASE CONTINUE WITH PART II ON PAGE 3</p>		

Part II EXPENDITURES		Amount Omit cents
A. Expenditures for construction – Include major repairs and alterations. Include not only amounts for construction performed on a contract basis, but also any expenditure for construction carried out on a force-account basis by personnel of this agency. Report in item C the interest capitalized as a cost of construction.		ZFF \$ 1,571,215
B. Purchase of land, equipment, and existing structures –Include amounts for replacement as well as for additional equipment. Include capital lease purchase payments.		ZGG \$ 36,877
C. Interest on debt – Total amount of interest paid on all debt, long-term and short-term, for your agency. Include capitalized interest paid on construction loans. Exclude debt retirement, which should be reported in Part III, item A.3.		ZKK \$ 11,472
D. Payments to other governments – Payments in lieu of taxes, reimbursements for services received, etc.	1. To State	ZLL \$
	2. To local governments	ZMM \$
E. All other expenditures – All expenditures other than for items covered above. Include expenditures for materials and supplies for current operation and maintenance, as well as for rent and utility services. Specify major item. Do not include: (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds and accounts of your agency, or (4) provision for depreciation.	1a. Salaries and wages – Total salaries and wages including force account construction salaries and wages (included in item A) paid during fiscal year to all officers and employees of your agency, including regular, temporary, full-time and part-time personnel.	ZOO \$ 198,411
	b. Force account (salaries and wages) included in A. Expenditure for construction	
	c. Total salaries and wages excluding force account (salaries and wages) (1a.-1b.)	
	198,411	
	2. Other – Specify <u>W</u>	
	a. WATERSHED MANAGEMENT	\$ 526,987
	b. INSURANCE	\$ 80,033
	c. OTHER	\$ 47,578
d. Total (Sum of items 2a–2c)		\$ 654,598
3. Total all other expenditures (1c. and 2d.)		ZEE 853,009
TOTAL EXPENDITURES (Sum of lines A through D plus E3)		\$ 2,472,573
Part III DEBT OUTSTANDING		Amount Omit cents
A. Long-term debt – Original term more than one year		19U
1. Debt outstanding at the beginning of the year		\$
2. Debt issued during the year		29U \$
3. Debt retired during the year (principal repaid)		39U \$
4. Debt outstanding at end of year (1 + 2 -3)		49U \$
B. Short-term debt – Term less than one year		61V
1. Amount outstanding at beginning of year		\$
2. Amount outstanding at end of year		64V \$
<p align="center">PLEASE CONTINUE WITH PART III, ITEM C ON PAGE 4</p>		

Part III DEBT OUTSTANDING – Continued

C. Other long-term obligations	Outstanding balance beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance end of fiscal year (d)	Date final payment is due (e)
1. Lease purchase agreement – Noncurrent portions of discounted present value of total future stipulated payments on lease purchase agreements and installment purchase contracts. Enter interest paid on such agreements and contracts in Part II, item C, Direct expenditures, interest on debt.			ZGG		
2. Certificates of participation – Noncurrent portions of discounted present value of total future stipulated payments on certificates which create fractional shares of the resources used to acquire or construct assets through a specific type of tax exempt lease purchase agreement. Enter interest paid on such certificates in Part II, item C, Direct expenditures, interest on debt.	19U	29U	39U	49U	
3. Accrued leave liability (sick leave and vacation)					
4. Other debt (Mortgages, notes, Federal/State loans, etc.) – <i>Specify</i> <input checked="" type="checkbox"/> BLM LOAN**	703,757	164,735	156,530	711,962	JAN. 1, 2021

Part IV CASH AND INVESTMENTS AT END OF FISCAL YEAR

Report separately for each of the three columns below, the total amount of cash on hand and on deposit and investments in Federal government, Federal agency, State and local government and nongovernmental securities. Report all investments at book value. Include in the total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Include in column (b) ONLY the unexpended proceeds from bond sales remaining in the Capital Projects/Enterprise Funds. Other balances held in Capital Projects and Enterprise Funds should be reported under "Other Funds." Exclude accounts receivable, value of real property and all nonsecurity assets. DO NOT INCLUDE EMPLOYEE RETIREMENT FUNDS.

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt (a)	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales (b)	OTHER FUNDS All other funds except employee retirement funds (c)
Cash and investments	W01	W31	W61
			1,334,026

Remarks

** SEE NOTE 15 TO THE FINANCIAL STATEMENTS ON DEBT ADJUSTMENT FROM PRIOR PERIODS.

Part V DATA SUPPLIED BY

Name (Print)	Telephone
SMUIN, RICH & MARSING	(435) 637-1203
Title AUDITORS	Date 04/01/2011

Local and Special Service Districts Adopted Budget Form: DB-BUD-1-2010	Name Salt Lake City Metropolitan Water District Fiscal Year Ended 06/30/12
Part I Certification	
ADOPTION OF BUDGET INFORMATION: In compliance with Title 17B, Part 1 of the Utah Code, I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of the above named entity and fiscal year, as approved and adopted by resolution on <u>06/20/11</u> . A public hearing, which met the requirements of the Utah Code, section (indicate which): <div style="margin-left: 40px;"><input checked="" type="radio"/> 17B-1-609 and 610, (applicable to entities who are adopting a budget prior to beginning of the fiscal year) <input type="radio"/> 59-2-918 and 919, (applicable to entities who have budgeted a tax rate increase)</div> was held on <u>05/16/11</u> . <div style="display: flex; justify-content: space-between; margin-top: 20px;"><div style="width: 45%; text-align: center;"><u>Michael L. Wilson</u> Budget Officer or Agency Director <u>801.942.9685</u> Phone Number</div><div style="width: 45%; text-align: center;"><u>06/22/11</u> Date <u>wilson@mwdsls.org</u> Email Address</div></div>	

CONTINUE ON PAGE 2 WITH PART II

Local and Special Service Districts Adopted Budget

Name Salt Lake City Metropolitan Water

Fiscal Year 06/30/

Form: SD-BUD-1-2010

Part II General and Enterprise Fund

		General Fund			Actual
		Actual		Budget	
		Prior Year (b)	Current Year (c)	Budget (d)	Prior Year (e)
(a)					
	Revenues				
1.1	Taxes: Property Tax				9,259,099
1.2	Other:				
1.3	Fee in Lieu of Taxes				
1.4	Charges for Services				12,730,337
1.5	Interest Income				487,791
1.6	Other: assessment/misc. revenue				12,730,111
1.7					
1.8					
	Other Financing Sources:				
1.9	Transfers from Other Funds				
1.10	Contribution from Fund Balance				
1.11	Bond proceeds				
1.12					
	Total Revenues	0	0	0	35,207,338
	Expenses				
2.1	Salaries and Benefits				5,322,931
2.2	Other Operating Expenses				8,104,222
2.3	Depreciation				10,943,647
2.4	Capital Outlay				5,705,725
2.5	Debt Service				15,230,588
2.6					
2.7					
2.8					
	Other Financing Uses:				
2.9	Transfers to Other Funds				
2.10	Contribution to Fund Balance				
2.11					
2.12					
	Total Expenditures / Expenses	0	0	0	45,307,113
	Net Income / (Loss)				-10,099,775

CONTINUE ON PAGE 3 WITH PART III

Part III Capital Projects and Debt Service Fund

		Capital Projects Fund			Debt Service Fund	
		Actual			Actual	
		Prior Year (b)	Current Year (c)	Budget (d)	Prior Year (e)	Current Year (f)
	Revenues					
1.1	Bond Issues					
1.2	Property Taxes					
1.3	Fee-in-Lieu of Taxes					
1.4	Investment/Interest Income					
	Transfers From:					
1.5						
1.6						
1.7	Other:					
1.8	Other:					
	Total Revenues	0	0	0	0	
1.9	Beginning Fund Balance					
1.10	Available for Use	0	0	0	0	
	Expenses					
2.1	Debt Service					
2.2	Retirement of Bonds					
2.3	Interest on Bonds					
2.4	Capital Outlay					
	Transfers To:					
2.5						
2.6						
2.7	Other:					
2.8	Other:					
	Total Expenses	0	0	0	0	
	Ending Fund Balance	0	0	0	0	

Special District Adopted Budget

Basic Form Instructions

Local and Special Districts

A "certification of budget" form is required to be submitted with each budget. Please contact the State Auditor's Office or your independent auditor if you have any questions about these forms or require assistance in completing them.

1. The Certification Page (page 1) must be completely filled out. Page 2 must be completed for the General Fund or the Enterprise Fund. Fill out only the fund your district uses. Page 3 should be completed only for Capital Projects Funds or Debt Service Funds.
2. The law requires that budgets be balanced. This means that in the general fund and special revenue funds, the "Total Revenues" must equal the "Total Expenses." The law further requires that the columns labeled "Prior Year" and "Current Year" be filled in as well as the "Budget" column. The actual expenses shown in the first two columns (with the "Current Year" amounts being estimated) are meant to help you in determining more accurate budget amounts.
3. For the general fund and the special revenue fund: If all, or part, of the prior year's fund balance needs to be used to balance the budget, place the balancing amount on the line called "Contribution From Fund Balance" in the Revenues section. If part of the budget year's revenues are meant to increase the fund balance, place the balancing amount on the line called "Contribution To Fund Balance" in the Expenses section.
4. This budget is a public document and must be kept by the district. It must be available for inspection by the public during business hours.
5. Finally, a copy of this budget must be sent to the State Auditor's Office within 30 days after its adoption. Forms may be sent electronically to sao@utah.gov or mailed to:

Utah State Auditor
Utah State Capitol Complex
East Office Building Suite E310
PO Box 142310
Salt Lake City, UT 84114

IF YOU HAVE ANY QUESTIONS, PLEASE CALL:
Ryan Roberts at (801) 671-5808.
You may call Toll Free by calling 1 (800) 622-1243
Or email at ryanroberts@utah.gov